


FOREWORD

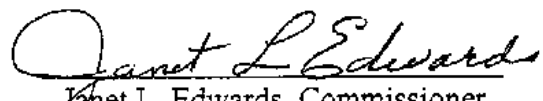
The Tax Equalization and Review Commission was created January 1, 1996, pursuant to Legislative Bill 490, 1995 Session. That Bill is codified in Neb. Rev. Stat. §77-5001, *et seq.*, (Reissue 1996) and sets forth the statutory duties of the Commission. One of the Commission's duties is to prepare a statewide plan of equalization. 1996 Neb. Laws, L. B. 397, Section 37, specifically provides that:

"The commission shall prior to September 1 of each year publish a formal equalization plan. The plan shall be derived from studies and statistics developed by the property tax division of the Department of Revenue and presented to the Commission by the Property Tax Administrator. The plan shall focus on problem areas both geographically and by type of property as indicated by the Property Tax Administrator and the commission's experience in reviewing disputes."

This plan is submitted in accordance with the statutory duty of the Commission set forth above.


Mark P. Reynolds, Chairman


Robert L. Hans, Commissioner


Janet L. Edwards, Commissioner